

Exhibit A

Administrative Expense Claims Filed By Claimants	
Docket Entry No. 9285 in Case No. 17-3283	<i>ERS Bondholders' Motion and Request for Allowance and Payment of Post-Petition and Administrative Expense Claims</i>
Docket Entry No. 707 in Case No. 17-3566	<p><u>Summary of Asserted Claims:</u></p> <ol style="list-style-type: none">1. Claims asserted by Movants in their commenced adversary proceedings (17-219 and 17-220) against the Commonwealth and ERS. Those adversary proceedings sought declaratory relief that that the Post-Petition Legislation was void and wrongful; and that the Movants are secured creditors of ERS and the Commonwealth;2. ERS has breached its contractual obligation to pay principal and interest on the ERS Bonds;3. ERS has breached its contractual obligation to collect and remit the now-defunct Employer Contribution to the Fiscal Agent;4. ERS has breached its contractual obligation to pursue all legal remedies to collect the now-defunct Employer Contributions;5. ERS has breached its contractual obligation to transfer the now-defunct Employer Contributions to certain specified accounts under the Bond Resolution;6. ERS has breached its contractual obligation to oppose the Post-Petition Legislation;7. ERS has breached its contractual obligation to protect the Pledged Property and the rights of Movants against competing claims against the Pledged Property asserted by unidentified third parties;8. ERS will be unjustly enriched if it is not required to fully honor its contractual obligations;9. The Post-Petition Legislation violates ERS's automatic stay;10. Movants still have a lien over the Pledged Property;11. The Post-Petition Legislation resulted in a "taking" of the the Pledged Property under the U.S. and Puerto Rico Constitutions;

	<p>12. The Post-Petition Legislation resulted constitutes a violation of the U.S. and Puerto Rico Constitution's Contracts Clauses because it affects Movants rights under the Bond Resolution;</p> <p>13. The Post-Petition Legislation unjustly enriched the Commonwealth by transferring ERS assets to the Commonwealth to be used to pay pension obligations;</p> <p>14. The Post-Petition Legislation Violates Section 407 of PROMESA, which protects secured creditors from transfers "in violation of applicable law";</p> <p>15. The Commonwealth and ERS have breached a Stipulation entered by Judge Besosa on January 17, 2017, which governed the transfer of certain ERS Funds to a segregated account;</p> <p>16. Movants have been harmed by the automatic stay as they have seen an unspecified decreased in the value of the Pledged Property during the course of the Title III cases;</p> <p>17. List of undeveloped claims (fraudulent transfer, conversion, tortious inference, alter ego, subrogation, avoidance, breach of fiduciary duty, promissory estoppel, breach of express and implied warranty, negligent misrepresentation or omission, and fraudulent misrepresentation or omission; unspecified violation of the United States Bankruptcy Code, PROMESA, securities laws and the United States and Puerto Rico Constitutions)</p>
<p>Docket Entry No. 9294 in Case No. 17-3283</p> <p>Docket Entry No. 710 in Case No. 17-3566</p>	<p><i>ERS Bondholders' Motion and Request for Allowance and Payment of Post-Petition and Administrative Expense Claims</i></p> <p><u>Summary of Asserted Claims</u></p> <p>This Bondholder group (represented by White & Case) asserts the same claims as listed above.</p>
<p>Docket Entry No. 9298 in Case No. 17-3283</p> <p>Docket Entry No. 712 in Case No. 17-3566</p>	<p><i>Joinder of The Bank of New York Mellon, as Fiscal Agent, in ERS Bondholders' Motions For Allowance of Administrative Expense Claims</i></p> <p><u>Summary of Asserted Claims:</u></p> <p>Fiscal Agent joins in full the asserted claims listed above</p>

Docket Entry No. 12536 in Case No. 1703283	<i>ERS Bondholders Supplement to Proofs of Claim and Motions for Allowance of Administrative Expense Claims</i>
Docket Entry No. 848 in Case No. 17-3566	<p><u>“Supplemental” Administrative Expense Claims Against ERS</u></p> <ol style="list-style-type: none"> 1. The Post-Petition Legislation constitutes a fraudulent transfer under Puerto Rico law; 2. ERS’s knowingly, intentionally and fraudulent evaded various contractual obligations under the Bond Resolution; 3. ERS did not perform its contractual obligations under the Bond Resolution in good faith; 4. ERS’s engaged in “fault” or negligence in fulfilling its contractual obligations under the Bond Resolution; 5. By entering into the Bond Resolution, ERS “assumed” certain duties (i.e., contractual obligations) and its failure to meet some of those obligations resulted in ERS’s unjust enrichment at the expense of the Bondholders (secondary purchasers of the ERS Bonds); 6. ERS should be estopped from breaching its contractual obligations on which the Bondholders relied; 7. The Post-Petition Legislation resulted in a conversion of Movants’ interest in the Pledged Property; 8. ERS acted with fault or negligence in not opposing the passage of the Post-Petition Legislation <p><u>“Supplemental” Administrative Expense Claims Against The Commonwealth</u></p> <ol style="list-style-type: none"> 1. Request for the Commonwealth to indemnify Bondholders for its “fraudulent acquisition of ERS’s current and future assets” through the Post-Petition Legislation; 2. The Commonwealth aided and abetted ERS’s breach of its contractual and statutory duties through underpayment of the now-defunct Employer Contributions and the passage of the Post-Petition Legislation; 3. The Commonwealth tortuously interfered with the ERS Bond Resolution by passing the Post-Petition Legislation;

	<ol style="list-style-type: none"> 4. The Commonwealth converted Movants' property through the passage of the Post-Petition Legislation; 5. The Commonwealth acted with fault or negligence in passing the Post-Petition Legislation; 6. The Commonwealth was unjustly enriched through the Post-Petition Legislation as ERS assets were transferred to the Commonwealth for the payment of pension obligations; 7. The Commonwealth holds ERS assets for Bondholders' benefit <p><u>"Supplemental" Pre-Petition Claims Against ERS:</u></p> <ol style="list-style-type: none"> 1. Counterclaims asserted in Adversary Proceedings 19-356, 19-357, 19-359, and 19-361. These counterclaims asserted against ERS (the Commonwealth is not a party to those adversary proceedings) seek declaratory relief that the ERS Bonds were validly issued or are enforceable under UCC 8-202; or, if they are not, then ERS will have been unjustly enriched by their issuance. The counterclaims also assert a negligent misrepresentation action against ERS; 2. ERS breached its contractual representations that the right to receive future Employers' Contribution was a legal asset of ERS over which liens could be granted; 3. ERS breached its contractual representations that it had authority to issue the ERS Bonds; 4. ERS induced the Bondholders (all secondary purchasers) to buy the ERS Bonds through deceit; 5. ERS made negligent misrepresentations regarding its ability to grant a lien over future Employers Contributions and the validity of the ERS Bonds; 6. The ERS Bond Resolution and related document should be rescinded based on mutual mistakes of law; 7. ERS breached its contractual warranties to non-Movant underwriters of the ERS Bonds; 8. Through the Moratorium Act and EO-2016-31, ERS engaged in a "taking" of Movants' property in violation of the U.S. and Puerto Rico Constitutions
--	--

	<p><u>“Supplemental” Pre-Petition Claims Against The Commonwealth:</u></p> <ol style="list-style-type: none">1. Counterclaims asserted in Adversary Proceedings 19-356, 19-357, 19-359, and 19-361. These counterclaims originally were asserted against ERS (the Commonwealth is not a party to those adversary proceedings) and seek declaratory relief that the ERS Bonds were validly issued or are enforceable under UCC 8-202; or, if they are not, then ERS will have been unjustly enriched by their issuance. The counterclaims also assert a negligent misrepresentation action against ERS;2. Through the Moratorium Act and EO-2016-31, the Commonwealth engaged in a “taking” of Movants’ property in violation of the U.S. and Puerto Rico Constitutions;3. The Post-Petition Legislation resulted in a “taking” of the Pledged Property under the U.S. and Puerto Rico Constitutions
--	---

Proofs of Claim Filed By Claimants		
Claim No.	Debtor Claims Asserted Against	Claimant
32783	Commonwealth of Puerto Rico	<p>ALTAIR GLOBAL CREDIT OPPORTUNITIES FUND (A), LLC GLENDON CAPITAL MANAGEMENT, L.P.</p> <p><u>Claims Asserted:</u> No additional claim not also asserted in the <i>ERS Bondholders' Motion and Request for Allowance and Payment of Post-Petition and Administrative Expense Claims</i> (above)</p>
25909	Commonwealth of Puerto Rico	<p>ANDALUSIAN GLOBAL DESIGNATED ACTIVITY COMPANY C/O APPALOOSA LP</p> <p><u>Claims Asserted:</u> Same</p>
24966	Commonwealth of Puerto Rico	<p>GLENDON OPPORTUNITIES FUND, L.P. GLENDON CAPITAL MANAGEMENT, L.P.</p> <p><u>Claims Asserted:</u> Same</p>
20647	Commonwealth of Puerto Rico	<p>MASON CAPITAL MASTER FUND, LP</p> <p><u>Claims Asserted:</u> Same</p>
27383	Commonwealth of Puerto Rico	<p>OAKTREE OPPORTUNITIES FUND IX (PARALLEL 2), L.P. C/O OAKTREE CAPITAL MANAGMENT, L.P.</p> <p><u>Claims Asserted:</u> Same</p>

28669	Commonwealth of Puerto Rico	OAKTREE OPPORTUNITIES FUND IX DELAWARE, L.P. C/O OAKTREE CAPITAL <u>Claims Asserted:</u> Same
45683	Commonwealth of Puerto Rico	OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
26322	Commonwealth of Puerto Rico	OAKTREE OPPS X HOLDCO. LTD. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
26365	Commonwealth of Puerto Rico	OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
26329	Commonwealth of Puerto Rico	OAKTREE-FORREST MULTI- STRATEGY,LLC C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
31165	Commonwealth of Puerto Rico	OCHER ROSE, L.L.C. <u>Claims Asserted:</u> Same

21961	Commonwealth of Puerto Rico	SV CREDIT, L.P. (MANAGED BY AFFILIATES OF CENTERBRIDGE PARTNERS, L.P.) <u>Claims Asserted:</u> Same
23788	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	ALTAIR GLOBAL CREDIT OPPORTUNITIES FUND (A), LLC <u>Claims Asserted:</u> Same
26037	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	ANDALUSIAN GLOBAL DESIGNATED ACTIVITY COMPANY <u>Claims Asserted:</u> Same
26285	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	GLENDON OPPORTUNITIES FUND, L.P. GLENDON CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
26150	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	MASON CAPITAL MASTER FUND, LP <u>Claims Asserted:</u> Same
33451	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE OPPORTUNITIES FUND IX (PARALLEL 2), L.P. <u>Claims Asserted:</u> Same

36272	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE OPPORTUNITIES FUND IX DELAWARE, L.P. <u>Claims Asserted:</u> Same
44249	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
26910	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE OPPTS X HOLDCO LTD. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
36297	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P. C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
27122	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OAKTREE-FORREST MULTI-STRATEGY, LLC C/O OAKTREE CAPITAL MANAGEMENT, L.P. <u>Claims Asserted:</u> Same
25131	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	OCHER ROSE, L.L.C <u>Claims Asserted:</u> Same

32797	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	SV CREDIT, L.P. (MANAGED BY AFFILIATES OF CENTERBRIDGE PARTNERS, L.P.) <u>Claims Asserted:</u> Same
23328	Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO BOND FUND II, INC. <u>Claims Asserted:</u> Same
22606	Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO BOND FUND, INC. <u>Claims Asserted:</u> Same
23526	Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO TARGET MATURITY FUND, INC. <u>Claims Asserted:</u> Same
21144	Commonwealth of Puerto Rico	PUERTO RICO FIXED INCOME FUND II. INC. <u>Claims Asserted:</u> Same
21213	Commonwealth of Puerto Rico	PUERTO RICO FIXED INCOME FUND INC. <u>Claims Asserted:</u> Same
21280	Commonwealth of Puerto Rico	PUERTO RICO FIXED INCOME FUND INC. WH <u>Claims Asserted:</u> Same

22196	Commonwealth of Puerto Rico	<p>PUERTO RICO FIXED INCOME FUND INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
25445	Commonwealth of Puerto Rico	<p>PUERTO RICO FIXED INCOME FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
28680	Commonwealth of Puerto Rico	<p>PUERTO RICO GNMA & US GOVERNMENT TARGET MATURITY FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
33786	Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS BOND FUND I</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
32845	Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND VI, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
33603	Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND, INC</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
33713	Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE V, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
39177	Commonwealth of Puerto Rico	<p>PUERTO RICO MORTGAGE-BACKED & U.S. GOVERNMENT SECURITIES FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>

21069	Commonwealth of Puerto Rico	TAX-FREE PUERTO RICO FUND II, INC. <u>Claims Asserted:</u> Same
21199	Commonwealth of Puerto Rico	TAX-FREE PUERTO RICO FUND, INC. <u>Claims Asserted:</u> Same
21309	Commonwealth of Puerto Rico	TAX-FREE PUERTO RICO TARGET MATURITY FUND, INC. <u>Claims Asserted:</u> Same
22467	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO BOND FUND II, INC. <u>Claims Asserted:</u> Same
22347	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO BOND FUND, INC <u>Claims Asserted:</u> Same
23510	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	PUERTO RICO AAA PORTFOLIO TARGET MATURITY FUND, INC. <u>Claims Asserted:</u> Same
21156	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	PUERTO RICO FIXED INCOME FUND II, INC <u>Claims Asserted:</u> Same
21230	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	PUERTO RICO FIXED INCOME FUND INC. <u>Claims Asserted:</u> Same

22667	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO GNMA & US GOVERNMENT TARGET MATURITY FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
34846	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS BOND FUND I</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
30703	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND III, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
33738	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND INC. II</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
35893	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND IV, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
31458	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND V, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
32804	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND VI, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>

33222	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO INVESTORS TAX-FREE FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
24691	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>PUERTO RICO MORTGAGE-BACKED & U.S. GOVERNMENT SECURITIES FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
21209	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>TAX-FREE PUERTO RICO FUND II, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
21376	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>TAX-FREE PUERTO RICO FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
21334	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>TAX-FREE PUERTO RICO TARGET MATURITY FUND, INC.</p> <p><u>Claims Asserted:</u></p> <p>Same</p>
16755 16777 32004	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	<p>Fiscal Agent Proofs of Claim</p> <p><u>Claims Asserted:</u></p> <p>Same</p>